IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.25 OF 2004

The Commissioner of Central Excise,
Mumbai II. .. Appellant
V/s
M/s.Maneesh Pharmaceuticals Pvt.Ltd. .. Respondent

Mr.S.S.Pakale with Mr.Suresh Kumar for the Appellant.
Mr.R.G.Sheth for the Respondent.

CORAM: S.RADHAKRISHNAN &
J.H.BHATIA, JJ.

DATE : 06/07/2005.

P.C.:

1. Heard the learned Counsel for the parties. By this Appeal, the Appellant is seeking to raise the following substantial question of law:-

"That the clearance of goods for export under claim of Bond under Rule 13 cannot be treated as clearance on payment of duty for availing the benefit of notification number 48/77-CE dated 1.4.1977."

2. There is no dispute that in the instant case the duty payable was "Nill". The learned Counsel for the Respondent brought to our notice the judgment of the Hon'ble Supreme Court in the case of **Hindustan Petroleum Corporation Ltd. V/s.Collector of Central Excise - 1995 (77) ELT 256 (S.C.)**. In paragraph No.16 of the aforesaid judgment the very issue has been exhaustively dealt with by the Supreme Court. Under these circumstances, we do not find any substantial question of law involved in the present Appeal. Appeal therefore stands dismissed.

(S.RADHAKRISHNAN J.)

(J.H.BHATIA J.)